

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

East Washington School Corp (8215)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$22,503	\$20,378	\$39,957	n/a	78%	96%
	11100 Regular Programs; Elementary	\$1,883,799	\$2,136,844	\$2,304,543	\$2,646,034	40%	24%	15%
	11200 Regular Programs; Middle/Junior High	\$873,600	\$1,403,992	\$1,629,302	\$1,896,431	117%	35%	16%
	11300 Regular Programs; High School	\$1,056,841	\$1,249,841	\$1,416,217	\$1,740,055	65%	39%	23%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$14,400	\$0	\$0	n/a	-100%	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$27,144	\$32,721	n/a	n/a	21%
	11410 Vocational Education; Agriculture A	\$48,189	\$51,394	\$58,489	\$72,115	50%	40%	23%
	11590 Other Vocational Education Programs	\$26,265	\$53,433	\$58,685	\$70,646	169%	32%	20%
	11630 Regular Programs; Alternative Education Programs; High School	\$5,256	\$600	\$0	\$0	-100%	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$154	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$17,601	\$13,848	\$9,510	\$2,858	-84%	-79%	-70%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$20,286	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$157,556	\$133,229	\$133,489	\$148,988	-5%	12%	12%
	12510 Culturally Different; Communication Disorders	\$45,171	\$41,945	\$47,450	\$64,044	42%	53%	35%
	12520 Culturally Different; Compensatory	\$25,996	\$13,423	\$15,511	\$56,790	118%	323%	266%
	12710 Equal Opportunity At Risk	\$45,788	\$59,230	\$66,233	\$69,281	51%	17%	5%
	12900 Other Special Programs	\$1,037	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$4,960	\$3,171	\$2,643	\$2,749	-45%	-13%	4%
	14200 Summer School Programs; Middle/Junior High School	\$1,546	\$0	\$1,360	\$3,953	156%	n/a	191%
	14300 Summer School Programs; High School	\$22,960	\$34,783	\$30,665	\$40,101	75%	15%	31%
	16100 Remediation Testing	\$21,349	\$13,709	\$328	\$8,366	-61%	-39%	> 500%
	16200 Preventive Remediation	\$6,030	\$0	\$0	\$4,353	-28%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$942	\$5,334	\$5,864	\$1,411	50%	-74%	-76%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$106,644	\$236,050	\$201,048	\$175,528	65%	-26%	-13%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$260,898	\$239,782	\$439,036	\$449,043	72%	87%	2%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$12,717	\$46,567	\$50,850	\$49,059	286%	5%	-4%
	22210 Library/Media Services; Service Area Direction	\$93,303	\$128,368	\$142,967	\$163,622	75%	27%	14%
	22220 Library/Media Services; School Library	\$22,413	\$30,189	\$46,001	\$34,254	53%	13%	-26%
	22230 Library/Media Services; Audiovisual	\$15,133	\$19,491	\$17,179	\$15,350	1%	-21%	-11%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$6,937	\$5,186	\$9,945	\$5,574	-20%	7%	-44%
	24100 Office of The Principal	\$412,984	\$489,543	\$496,313	\$654,469	58%	34%	32%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$98,538	\$138,509	\$66,276	\$100,484	2%	-27%	52%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$812	\$2,721	\$1,216	\$1,410	74%	-48%	16%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$2,481	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$188,743	\$317,798	\$370,602	\$195,849	4%	-38%	-47%
Student Academic Achievement Total		\$5,466,639	\$6,905,882	\$7,669,244	\$8,765,780	60%	27%	14%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$26,892	\$0	\$0	\$0	-100%	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$448	\$0	\$0	\$2,919	> 500%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$121,796	\$221,800	\$257,544	\$271,969	123%	23%	6%
	21240 Guidance Services; Information Services	\$347	\$27,325	\$27,265	\$40,602	> 500%	49%	49%
	21340 Health Services; Nurse Services	\$16,137	\$43,030	\$45,392	\$50,822	215%	18%	12%
	21390 Health Services; Other Health Services	\$443	\$437	\$51	\$0	-100%	-100%	-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$447	\$0	\$500	n/a	12%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$51,845	\$67,859	\$77,604	\$83,015	60%	22%	7%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$21,807	\$196,751	\$105,565	\$54,244	149%	-72%	-49%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,775	\$1,152	\$0	\$593	-67%	-49%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,162	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$93,388	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$7,625	\$10,000	\$5,000	\$22,271	192%	123%	345%
	23120 Board of Education; Service Area Assistants	\$61,590	\$67,437	\$70,962	\$88,532	44%	31%	25%
	23190 Board of Education; Other Governing Body Services	\$20,966	\$22,151	\$24,283	\$26,668	27%	20%	10%
	23210 Executive Administration; Office of The Superintendent	\$111,983	\$126,684	\$132,116	\$183,024	63%	44%	39%
	24900 Other Support Services, School Administration	\$33,659	\$107,309	\$121,706	\$150,211	346%	40%	23%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$199,417	\$114,677	\$73,270	n/a	-63%	-36%
Student Instructional Support Total		\$487,476	\$1,091,797	\$982,164	\$1,142,028	134%	5%	16%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$18,103	\$32,580	\$84,987	\$21,344	18%	-34%	-75%
	23160 Board of Education; Promotion Expenses	\$2,237	\$580	\$4,349	\$1,407	-37%	143%	-68%
	23230 Executive Administration; Staff Relations and Negotiations	\$8,348	\$0	\$1,827	\$1,414	-83%	n/a	-23%
	25110 Fiscal Services; Office of The Business Manager	\$749	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$105	\$300	\$1,201	\$1,101	> 500%	267%	-8%
	25191 Other Fiscal Services; Refund of Revenue	\$1,580	\$3,175	\$4,655	\$5,204	229%	64%	12%
	25192 Other Fiscal Services; Petty Cash	\$380	\$0	\$31	\$200	-47%	n/a	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$15	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$289,748	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$264,268	\$402,908	\$411,823	\$521,755	97%	29%	27%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$251,900	\$453,100	\$487,071	\$519,059	106%	15%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,765	\$3,517	\$4,670	\$6,700	-24%	91%	43%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$54,844	\$64,340	\$84,474	\$76,185	39%	18%	-10%
	26499 2007 Account Code - Other	\$1,698	\$0	\$0	\$0	-100%	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,438	\$6,892	\$277	\$3,641	49%	-47%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$3,666	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$21,645	\$90,429	\$73,067	\$73,485	240%	-19%	1%
	27010 Student Transportation; Service Area Direction	\$24,612	\$0	\$0	\$0	-100%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$215,890	\$370,766	\$397,878	\$494,173	129%	33%	24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$55,518	\$158,475	\$140,748	\$202,618	265%	28%	44%
	27400 Student Transportation; Purchase of School Buses	\$67,418	\$0	\$193,333	\$271,501	303%	n/a	40%
	27500 Student Transportation; Insurance on Buses	\$7,075	\$20,730	\$16,859	\$14,745	108%	-29%	-13%
	27700 Student Transportation; Contracted Transportation Services	\$153,283	\$64,650	\$64,851	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$800	\$60	\$0	n/a	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,141	\$2,309	\$2,361	n/a	10%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$153,189	\$260,876	\$268,210	\$291,435	90%	12%	9%
	31400 Food Services Operations; Food Purchases	\$175,639	\$244,719	\$278,291	\$308,552	76%	26%	11%
	31900 Other Food Services	\$16,535	\$25,813	\$29,257	\$35,116	112%	36%	20%
	33100 Community Service Operations; Direction of Community Services	\$10,350	\$1,500	\$1,500	\$1,500	-86%	0%	0%
	33990 Other Community Services; Other	\$8,284	\$12,197	\$16,969	\$2,617	-68%	-79%	-85%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$1,300	n/a	n/a	n/a
Overhead and Operational Total		\$1,524,867	\$2,220,486	\$2,572,363	\$3,147,162	106%	42%	22%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,729,513	\$545	\$54,812	\$0	-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$43,829	\$9,829	\$81,892	\$150,065	242%	> 500%	83%
	43000 Facilities Acquisition and Construction; Professional Services	\$29,818	\$19,613	\$10,222	\$23,801	-20%	21%	133%
	45100 Building Acquisition, Construction and Improvements	\$45,324	\$190,694	\$189,833	\$437,519	> 500%	129%	130%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$23,018	\$1,651	\$17,260	n/a	-25%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$17,834	\$10,628	\$11,918	\$31,682	78%	198%	166%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$71,385	\$106,491	\$42,798	\$8,430	-88%	-92%	-80%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$9,249	\$0	n/a	n/a	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$158,298	\$160,570	\$162,281	n/a	3%	1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$319,292	\$1,085,000	\$1,090,000	\$1,095,000	243%	1%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$39,279	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$181,980	\$246,628	\$259,003	\$116,567	-36%	-53%	-55%
Nonoperational Total		\$2,478,253	\$1,850,744	\$1,911,947	\$2,042,605	-18%	10%	7%
prorated								
	26491 2007 Account Code - PERF	\$68,339	\$50,402	\$52,887	\$24,452	-64%	-51%	-54%
	26492 2007 Account Code - Social Security	\$408,438	\$541,686	\$591,319	\$299,166	-27%	-45%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$9,206	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26494 2007 Account Code - Group Insurance	\$1,038,213	\$2,845,629	\$3,291,186	\$967,144	-7%	-66%	-71%
	26496 2007 Account Code - Unemployment Compensation	\$4,764	\$531	\$4,657	\$259	-95%	-51%	-94%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$3,600	\$51,490	\$0	\$105,758	> 500%	105%	n/a
prorated Total		\$1,532,560	\$3,489,738	\$3,940,050	\$1,396,779	-9%	-60%	-65%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,695,889	\$9,664,688	\$10,795,632	\$9,882,293	48%	2%	-8%	58.3%	62.1%	63.2%	59.9%
Student Instructional Support	\$602,224	\$1,398,174	\$1,339,346	\$1,252,402	108%	-10%	-6%	5.2%	9.0%	7.8%	7.6%
Overhead and Operational	\$1,713,429	\$2,644,767	\$3,028,843	\$3,317,054	94%	25%	10%	14.9%	17.0%	17.7%	20.1%
Nonoperational	\$2,478,253	\$1,851,018	\$1,911,947	\$2,042,605	-18%	10%	7%	21.6%	11.9%	11.2%	12.4%
Grand Total	\$11,489,795	\$15,558,646	\$17,075,768	\$16,494,354	44%	6%	-3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	63.5%	71.1%	71.1%	67.5%